

EXHIBIT E

10/05/11163

RELEASE AND ASSIGNMENT

Re: Nippon Express USA (Illinois) Inc
 WAYBILL #YOLS4273480
 "CHEROKEE BRIDGE"
 CARGO: 566 CARTONS OF PLASTIC PARTS (AUTO)
 ENPLAS CORP INVOICE # EJ45519P

For and in consideration of the sum of USD100,000.00 (One Hundred Thousand US Dollars ONLY) paid to Claimant by Nipponkoa Insurance Co. ("Nipponkoa") on behalf of Nippon Express USA (Illinois) Inc. ("Nippon Express"), the undersigned Claimant, for itself its heirs, executors, administrators, assureds, and assigns, hereby releases Nipponkoa and Nippon Express, their subsidiaries, parent corporations, agents, divisions and affiliates, including Nippon Express Co. Ltd., and the officers, directors, employees and agents of each of the same from and against any and all reason of or arising out of the incident that occurred. Claimant hereby affirms and acknowledges that it has read the foregoing release and fully understands and appreciates its effect and that this is a full, final compromise, release and settlement of all claims, demands or benefits known or unknown are hereby expressly waived by Claimant, who hereby expressly agrees that this release shall extend and apply to all unknown and known unsuspected, anticipated or disclosed, and Claimant hereby affirms that it has affixed its signature hereto voluntarily and of its own free will and accord. Claimants warrants and represents that it is the sole owner of the claims, demands, obligations and benefits set forth above and that said claims are free and clear of any liens or encumbrances. This Release does not constitute an admission of liability by Nipponkoa/Nippon Express. Claimant hereby represents that it has either consulted with legal counsel or waives its opportunity to do so.

Claimant also agrees to assign to Nipponkoa any rights of any indemnification, claims, reimbursements or actions that Claimant may have against any third parties. By relinquishing such rights, Claimant is hereby acknowledging that Claimant shall not seek to recover against any third parties and instead, such efforts shall be that of Nipponkoa in Nipponkoa's sole discretion. In the event that Claimant does recover any amounts relating to this release from any third party Claimant shall pay that amount to Nipponkoa in an amount that will satisfy Nipponkoa/Nippon Express's payment to Claimant. Should any other entity sue Nippon Express or any of the above released entities for loss or damage to cargo under the above waybill, Claimant will hold them harmless and indemnify them for all losses, expenses, and attorneys fees in connection therewith.

By signing below the undersigned warrants, represents and covenants that the undersigned has full and valid authority to enter into this settlement and release.

TIM CLAIMS SERVICE, INC Stamp: _____
 Claimant
 By: RICHARD E. BRABG Signature: [Signature]
 Name: RICHARD E. BRABG
 Title: ASSISTANT MANAGER, RECOVERY Date: NOV. 15, 2007

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